

“December 31, 2021” and adding in its place the date “June 30, 2023”.

Isabella Casillas Guzman,  
Administrator.

[FR Doc. 2021-09397 Filed 5-4-21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 53

[TD 9938]

RIN 1545-BO99

#### Tax on Excess Tax-Exempt Organization Executive Compensation; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correcting amendments.

**SUMMARY:** This document contains corrections to final regulations (Treasury Decision 9938) that were published in the **Federal Register** on Tuesday, January 19, 2021. The Treasury Decision provided final regulations implementing an excise tax on remuneration in excess of \$1,000,000 and any excess parachute payment paid by an applicable tax-exempt organization to any covered employee.

**DATES:** *Effective date:* These final regulation corrections are effective on May 5, 2021.

**FOR FURTHER INFORMATION CONTACT:** William McNally at (202) 317-5600 or Patrick Sternal at (202) 317-5800 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

##### Background

The final regulations (TD 9938) that are the subject of this correction are issued under section 4960 of the Internal Revenue Code.

##### Need for Correction

As published on January 19, 2021 (86 FR 6196) the final regulations (TD 9938) contain errors that need to be corrected.

##### List of Subjects in 26 CFR Part 53

Excise taxes, Foundations, Investments, Lobbying, Reporting and recordkeeping requirements.

##### Correction of Publication

Accordingly, 26 CFR part 53 is corrected by making the following correcting amendments:

## PART 53—FOUNDATION AND SIMILAR EXCISE TAXES

■ **Paragraph 1.** The authority citation for part 53 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 53.4960-0 is amended by revising the entry for § 53.4960-1(b)(3) to read as follows:

#### § 53.4960-0 Table of contents.

§ 53.4960-1 *Scope and definitions.*

*	*	*	*	*
	(b)	*	*	*
	(3)	[Reserved]		
*	*	*	*	*

Crystal Pemberton,

Senior Federal Register Liaison, Legal  
Processing Division, Associate Chief Counsel,  
(Procedure and Administration).

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 100

[Docket No. USCG-2021-0151]

#### Special Local Regulations: Miami Beach Air and Sea Show, Atlantic Ocean, Miami Beach, FL

**AGENCY:** Coast Guard, DHS.

**ACTION:** Notification of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a special local regulation for the Miami Beach Air and Sea Show from Friday May 28, 2021 to Sunday May 30, 2021, from 9 a.m. to 5 p.m. to provide for the safety of life on navigable waterways during this event. During the enforcement periods, the operator of any vessel in the regulated area must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

**DATES:** The regulation in 33 CFR 100.725 will be enforced from Friday May 28, 2021, to Sunday May 30, 2021, from 9 a.m. to 5 p.m.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Petty Officer Robert M. Olivas, Sector Miami Waterways Management Division, U.S. Coast Guard; telephone 305-535-4317, email *Robert.M.Olivas@uscg.mil*.

**SUPPLEMENTARY INFORMATION:** The Coast Guard will enforce a special local regulation in 33 CFR 100.725 for the

Miami Beach Air and Sea Show to provide for the safety of life on navigable waterways during the event. Our regulation for the Miami Beach Air and Sea Show, § 100.725, specifies the location of the regulated area which encompasses a portion of the Atlantic Ocean east of Miami Beach. During the enforcement periods, if you are the operator of a vessel in the regulated area you must comply with directions from the Patrol Commander or any Official Patrol displaying a Coast Guard ensign.

In addition to this notification of enforcement in the **Federal Register**, the Coast Guard plans to provide notification of this enforcement period via the Local Notice to Mariners and marine information broadcasts.

Dated: April 29, 2021.

J.F. Burdian,

Captain, U.S. Coast Guard, Captain of the Port Miami.

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## DEPARTMENT OF HOMELAND SECURITY

### Coast Guard

#### 33 CFR Part 165

[Docket No. USCG-2021-0304]

#### Safety Zone; Commencement Bay, Tacoma, WA

**AGENCY:** Coast Guard, Department of Homeland Security (DHS).

**ACTION:** Notice of enforcement of regulation.

**SUMMARY:** The Coast Guard will enforce a safety zone for the Tacoma Freedom Fair Air Show on Commencement Bay from 2 p.m. on July 3 through 12:30 a.m. on July 4, 2021. This action is necessary to ensure the safety of the public from inherent dangers associated with the annual aerial displays. During the enforcement periods, no person or vessel may enter or transit this safety zone unless authorized by the Captain of the Port Puget Sound (COTP) or their designated representative.

**DATES:** The regulations in 33 CFR 165.1305 will be enforced each day from 2 p.m. on July 3 through 12:30 a.m. on July 4, 2021.

**FOR FURTHER INFORMATION CONTACT:** If you have questions about this notice of enforcement, call or email Lieutenant Peter J. McAndrew, Sector Puget Sound Waterways Management Division, U.S. Coast Guard; telephone 206-217-6045, email *SectorPugetSoundWWM@uscg.mil*.